



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

March 12, 2007

Via U.S. Mail

Alexander A. Lutsky
Chief Accountant (CFO)
14, 1st Tverskaya-Yamskaya Street
125047 Moscow
Russian Federation

**RE: OPEN JOINT STOCK COMPANY LONG-DISTANCE AND
INTERNATIONAL TELECOMMUNICATIONS "ROSTELECOM"
Form 20-F for Fiscal Year Ended December 31, 2005
Filed June 30, 2006
File number 1-14748**

Dear Mr. Lutsky:

We have completed our review of your Form 20-F and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director